

**260E.2 Definitions.**

When used in [this chapter](#), unless the context otherwise requires:

1. “*Agreement*” is the agreement between an employer and a community college concerning a project.
2. “*Board of directors*” means the board of directors of a community college.
3. “*Certificate*” means industrial new jobs training certificates issued pursuant to [section 260E.6](#).
4. “*Community college*” means a community college established under [chapter 260C](#).
5. “*Date of commencement of the project*” means the date of the agreement.
6. “*Employee*” means the person employed in a new job. “*Employee*” does not include a person not subject to the withholding of Iowa income pursuant to a reciprocal agreement under [section 422.8, subsection 5](#).
7. “*Employer*” means the person providing new jobs in the merged area served by the community college and entering into an agreement.
8. “*Incremental property taxes*” means the taxes as provided in [sections 403.19 and 260E.4](#).
9. “*Industry*” means a business engaged in interstate or intrastate commerce for the purpose of manufacturing, processing, or assembling products, conducting research and development, or providing services in interstate commerce, but excludes retail, health, or professional services. “*Industry*” does not include a business which closes or substantially reduces its operation in one area of the state of Iowa and relocates substantially the same operation in another area of the state of Iowa. [This subsection](#) does not prohibit a business from expanding its operations in another area of the state provided that existing operations of a similar nature are not closed or substantially reduced.
10. “*New job*” means a job in a new or expanding industry but does not include jobs of recalled workers, or replacement jobs or other jobs that formerly existed in the industry in the state of Iowa.
11. “*New jobs credit from withholding*” means the credit as provided in [section 260E.5](#).
12. “*New jobs training program*” or “*program*” means the project or projects established by a community college for the creation of jobs by providing education and training of workers for new jobs for new or expanding industry in the merged area served by the community college.
13. “*Program costs*” means all necessary and incidental costs of providing program services.
14. “*Program services*” includes but is not limited to the following:
  - a. New jobs training.
  - b. Adult basic education and job-related instruction.
  - c. Career and technical skill-assessment services and testing.
  - d. Training facilities, equipment, materials, and supplies.
  - e. On-the-job training.
  - f. Administrative expenses for the new jobs training program.
  - g. Subcontracted services with institutions governed by the board of regents, private colleges or universities, or other federal, state, or local agencies.
  - h. Contracted or professional services.
  - i. Issuance of certificates.
15. “*Project*” means a training arrangement which is the subject of an agreement entered into between the community college and an employer to provide program services.

[83 Acts, ch 171, §2, 8](#)

[CS83, §280B.2](#)

[85 Acts, ch 240, §2; 90 Acts, ch 1253, §73](#)

[C93, §260E.2](#)

[2012 Acts, ch 1018, §10; 2016 Acts, ch 1108, §56](#)

Referred to in [§422.11A, §422.33](#)

Subsection 14, paragraph c amended